

**REQUEST FOR ORAL HEARING
ELECTRONIC PAYMENTS—ONE DAY LATE**

TAXPAYER OR FEEPAYER NAME	ACCOUNT NUMBER
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The Board of Equalization (BOE) may compute interest on a daily basis for electronic payments or prepayments of taxes, fees, and surcharges that were made (settled or deposited into the BOE bank account) one business day after the due date. If the BOE approves your request, one day's interest will be computed instead of an entire month's interest, provided all of the following occur:

- The electronic payment or prepayment (EFT, ePay or efile with an ACH debit) of taxes, fees, surcharges or the prepayment was made one business day after the date the tax, fee, surcharge, or prepayment was due.

As provided by Revenue and Taxation Code sections 6591.6, 7655.5, 8876.5, 12631.5, 30281.5, 32252.5, 40101.5, 41095.5, 43155.5, 45153.5, 46154.5, 50112.1, 55042.5, and 60207.5, this request will not be considered for any payment made pursuant to a deficiency determination, a determination where no return has been filed, or a jeopardy determination issued by the BOE.

- You were granted relief from all penalties that applied to the above payment or prepayment.
- A request was filed for an oral hearing before the Board.

The filing of this form will constitute your request. *Note:* If you wish to waive your opportunity to appear at the oral hearing, check box 1 below.

Use the space below to request interest be computed on a daily basis. Please attach documentation to support your request if it is available. If you previously made a payment towards interest for which you are requesting recomputation, please check box 2 below to request a refund. If you make any future payments towards the interest for which you are requesting recomputation, you must file a claim for refund within six months from the date of each payment or you will lose the opportunity to obtain a refund of amount(s) paid. Publication 117, *Filing a Claim for Refund*, contains information regarding refunds, including form BOE-101, *Claim for Refund*. This publication and many others are available on our website at www.boe.ca.gov.

I hereby request an oral hearing before the Board to adjust the interest computation from one month to one day for the period(s) _____ because all the conditions cited above have been met.

(periods)

My electronic payment of \$ _____ was made one day late on _____ at approximately _____ am/pm.

(payment)

(month, day, year)

(time)

Relief of penalty was granted on _____ ☐ (Check here if date uncertain or unknown)

(month, day, year)

My payment was made one business day late because:

- ☐ 1. By checking this box, I waive the opportunity to appear and be represented at the oral hearing. I request the Board decide the matter on the basis of the written record on file.
- ☐ 2. By checking this box, I hereby request a refund of the amount paid for interest in excess of one-day's interest. (BOE-101, *Claim for Refund or Credit*, is not necessary.)

SIGNATURE	TITLE	DATE	
PRINT NAME	EMAIL ADDRESS	BUSINESS TELEPHONE ()	
MAILING ADDRESS	CITY	STATE	ZIP

Unless you have been directed by a BOE staff person to send this form directly to that person, you may send your completed form to one of the offices listed below based on the tax or fee program involved.

SALES AND USE TAX DEPARTMENT		PROPERTY AND SPECIAL TAXES DEPARTMENT	
Sales and Use Tax Board of Equalization Return Analysis Unit, MIC:35 PO Box 942879 Sacramento, CA 94279-0035	Vehicles, Vessels or Aircraft Board of Equalization Consumer Use Tax Section, MIC:37 PO Box 942879 Sacramento, CA 94279-0037	Special Taxes and Fees Board of Equalization Compliance Branch, MIC:88 PO Box 942879 Sacramento, CA 94279-0088	Motor Carrier Office Board of Equalization Motor Carrier Office, MIC:65 PO Box 942879 Sacramento, CA 94279-0065